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May 15, 2008

BY FAX (212-805-7928)

Magistrate Judge Michael H. Dolinger
United States Magistrate Judge
United States District Court,
Southern District of New York
United States Courthouse
500 Pearl Street
New York, New York 10007

Re: Carter Securities, LLC v. Marketing Worldwide Corp., 07 Civ. 10671

Dear Magistrate Judge Dolinger:

This firm represents the defendant in this matter. I am writing in response to the letter bearing today's date from plaintiff's counsel concerning the locations of the depositions of defendant's corporate representatives. Your Honor, in accordance with settled law that recognizes that the depositions of representatives of nonresident corporate defendants should take place where those representatives are located, directed that the depositions of defendant's corporate representatives be held at defendant's place of business. Defendant maintains several locations (as set forth in the enclosed page from defendant's website); one of the intended deponents maintains his office in Los Angeles and the other maintains his office near Tampa, Florida. Accordingly, plaintiff should be required to take their depositions at those locations; plaintiff has never identified any reason why it should be exempted from the settled principle which Your Honor recognized. If plaintiff desires to take these representatives' depositions in any other location, be it New York, Detroit or Timbuktu, plaintiff should be required to bear the travel expenses defendant will incur (and should be required to advance payment for those expenses).

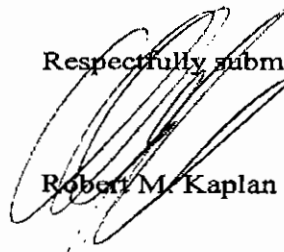
ENDORSED ORDER

In view of the scattered locations
of the two executives in question,
they are to be deposed in New
York City at the office of
plaintiff's counsel on May 22,
2008. Plaintiff will be
responsible for the reasonable
expense of their travel to
New York City, but need
not advance the payment.
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Respectfully submitted,

A handwritten signature in black ink, appearing to be "Robert M. Kaplan", written over the typed name.

Robert M. Kaplan

cc: Kenneth A. Zitter, Esq. (by fax)